

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved :

Board/Committee:	BOARD OF REVIEW	Meeting Date	January 22, 2026
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:00 p.m.	End of Meeting: 2:35p.m.
Present	Chair Graham Odenheimer, Vice Chair Chris White, Members: Karl Miyakee, Stella Fujita, Also: Deputy County Attorney Mark Bradbury; Boards & Commissions Staff: Support Clerk Kodie Kaina; Real Property COK Appraisers: Megan Shimamoto, Randon Valenciano, Lehua Cristobal, Nadia Aquias, Craig Arzadon, Jason Salvador, Damien Ventura, Logan Kennard, Jason Salvador, Vil Balisican		
Excused	None.		
Absent	None.		
SUBJECT	DISCUSSION	ACTION	
Call To Order		Chair Odenheimer called the meeting to order at 1:00 p.m. with 4 members present, which constitutes a quorum. 4-0	
Approval of Agenda	<p>An amendment was made to the agenda.</p> <p>Administrator Ching requested that the board move the agenda item "Election of Chair and Vice Chair for 2026" be moved to the top of the agenda, following the approval of the agenda.</p> <p>Chair Odenheimer called for a motion to approve the amended Agenda of January 22, 2026.</p>	<p><i>Mr. Miyake moved to amend the agenda, as requested by administrator Ching. Ms. Fujita seconded the motion. Motion Carried 4:0</i></p> <p><i>Mr. White moved to approve the amended agenda for the January 22, 2026, meeting. Mr. Miyake seconded the motion. Motion Carried 4:0</i></p>	
Election of Chair and Vice Chair for 2026		<i>Ms. Fujita made a motion to elect Mr. White as 2026 Chairman for the Board of Review. Mr. Miyake seconded the motion. Motion Carried 4:0</i>	

SUBJECT	DISCUSSION	ACTION
	<p>The 2026 Chairman will be Chris White, and Vice Chairman will be Graham Odenheimer, from this meeting forward. Mr. White and Mr. Odenheimer, stepped into their new roles immediately.</p>	<p><i>Ms. Fujita made a motion to elect Mr. Odenheimer as the 2026 Vice Chairman for the Board of Review. Mr. Miyake seconded the motion. Motion Carried 4:0</i></p>
<p>Approval of Minutes</p>	<p>a. <u>Open Session Minutes of January 8, 2026</u></p>	<p><i>Mr. Miyake motioned to accept the open session minutes of January 8, 2026. Ms. Fujita seconded the motion. Motion Carried 4:0.</i></p>
<p>Appeals</p>	<p><u>25-0000396 D.Ventura Watchymote LLC</u></p> <p><i>Mr. Kruse was in attendance to present an oral and written testimony to the Board. Mr. Ventura was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	<p><u>2-7-004-017-0002</u></p>
	<p><u>26-0000010 J.Salvador Kenji Yamada</u></p> <p><i>Mr. Yamada was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	<p><u>3-2-008-018-0002</u></p>
	<p><u>23-0000506 C.Arzadon Ken Nakazawa</u></p> <p><i>No one was in attendance to present an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	<p><u>4-3-009-031-0000</u></p>
	<p><u>23-0000511 C.Arzadon Albert O Nakazawa Trust EST</u></p> <p><i>No one was in attendance to present an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	<p><u>4-3-009-025-0000</u></p>
	<p><u>23-0000701 D.Ventura William P Allen TTEE</u></p>	<p><u>4-6-006-025-0000</u></p>

SUBJECT	DISCUSSION	ACTION
	<p><i>No one was in attendance to present an oral and written testimony to the Board. Mr. Ventruea was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><u>26-000015 J.Salvador Ellen S Lodge 2016 Living Trust 1-9-010-011-0001</u></p> <p><i>No one was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
Stipulations	<p><u>23-0001147 J.Salvador John Vitti 4-3-009-007-0000</u></p> <p><i>Mr. Odenheimer motioned to accept the County of Kauai's stipulation for the tax classification of Residential for the 2023 Tax Year. Ms. Fujita seconded the motion. Motion Carried 4:0</i></p>	
	<p><u>25-0000250 C.Arzadon Kukuna Tides LLC 4-9-004-021-0000</u></p> <p><i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$3,016,200 and tax classification of Non-Owner-Occupied Residential for the 2025 Tax Year. Mr. Odeheimer seconded the motion. Motion Carried 4:0</i></p>	
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Withdrawals	<p><u>23-0000245 C.Arzadon Matsuura LLC 2-5-007-021-0000</u></p> <p><i>Appeal withdrawn; no board action required.</i></p>	
	<p><u>26-0000001 C.Arzadon Tania Critchlow 4-1-007-010-0002</u></p> <p><i>Appeal withdrawn; no board action required.</i></p>	
Announcements	<p>Next Meeting: Thursday, February 5, 2026</p>	
Executive Session		<p><i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and</i></p>

SUBJECT	DISCUSSION	ACTION
		92-6(a)(2), Mr. Miyake moved that the Board go into Executive Session at 1:51 p.m. Ms. Fujita seconded the motion. Motion carried 4:0
Return to Open Session	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	
Appeals	<u>25-0000396 D.Ventura Watchmote LLC</u>	<u>2-7-004-017-0002</u> Ms. Fujita motioned to sustain the County of Kaua‘i market and assessed value of \$899,200 for the 2025 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0
	<u>26-0000010 J.Salvador Kenji Yamada</u>	<u>3-2-008-018-0002</u> Mr. Odeheimer motioned to sustain the County of Kaua‘i tax classification of Non-Owner-Occupied Residential for the 2026 tax year. Ms. Fujita seconded the motion. Motion Carried 4:0
	<u>23-0000506 C.Arzadon Ken Nakazawa</u>	<u>4-3-009-031-0000</u> Mr. Miyake motioned to sustain the County of Kaua‘i market and assessed value of \$1,440,400 with no lack of uniformity for the 2023 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0
	<u>23-0000511 C.Arzadon Albert O Nakazawa Trust EST</u>	<u>4-3-009-025-0000</u> Ms. Fujita motioned to sustain the County of Kaua‘i market and assessed value of \$2,004,000 for the 2023 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0
	<u>23-0000701 D.Ventura William P Allen TTEE</u>	<u>4-6-006-025-0000</u> Mr. Odenheimer motioned to sustain the County of Kaua‘i market and assessed value of \$837,000 for the 2023 tax year. Ms. Fujita seconded the motion. Motion Carried 4:0
	<u>26-0000015 J.Salvador Ellen S Lodge 2016 Living Trust</u>	<u>1-9-010-011-0001</u> Mr. Miyake motioned to sustain the County of Kaua‘i market and assessed value of \$863,000 for the 2026 tax year. Ms. Fujita seconded the motion. Motion Carried 4:0
Reconsideration	<u>25-0000214 D.Ventura Walter W Braun Tr</u>	<u>5-2-017-006-0000</u> Ms. Fujita moved to amend the County of Kaua‘i market and assessed value to \$3,130,000 for the 2025 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0
Adjournment	Chair White adjourned the meeting at 2:35p.m.	

Submitted by: _____
Kodie Kaina, Staff Support Clerk

Reviewed and Approved by: _____
Chris White, Chair

- Approved as circulated.
- Approved with amendments. See minutes of _____ meeting.